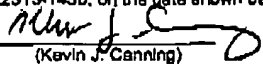


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Docket No.: IIW-032
(PATENT)

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Dated: May 15, 2006 Signature: 

(Kevin J. Canning)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Toshiaki Ariyoshi *et al.*

Application No.: 10/676060

Confirmation No.: 7744

Filed: October 3, 2003

Art Unit: 1745

For: FUEL CELL

Examiner: Ruthkosky, Mark

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 15, 2005, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.